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December 27, 2007

RECORDATION NO.

19401-M
FILED

Salt Lake City
201 South Main Street
Salt Lake City, UT 84111
(801) 533-0066

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

DEC 27 '07 -8 0 0 AM

SURFACE TRANSPORTATION BOARD

Re: Refinancing of SPT 1995-A Union Pacific Railroad Company
Leveraged Lease Financing of Equipment

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two executed copies of the Memorandum of Lease Assignment (SPT 1995-A), dated as of January 2, 2008, among Wells Fargo Bank Northwest, N.A., as indenture trustee (the "*Indenture Trustee*" or the "*Assignee*"), and U.S. Bank National Association (successor-in-interest to State Street Bank and Trust Company), not in its individual capacity, but solely as owner trustee of the SPT 1995-A Trust (the "*Owner Trustee*" or the "*Assignor*"), a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease of Railroad Equipment SPT 1995-A dated as of April 25, 1995 between Union Pacific Railroad Company (successor to Southern Pacific Transportation Company), as Lessee and the Owner Trustee, as Lessor which was recorded (or a memorandum of which was recorded) with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on May 9, 1995 at 10:10 A.M. under recordation number 19401.

The names and addresses of the parties to the enclosed document are as follows:

Indenture Trustee and Assignee:	Wells Fargo Bank Northwest, N.A. 299 South Main Street, 12th Floor MAC: U1228-120 Salt Lake City, Utah 84111 Attention: Corporate Trust Department (SPT 1995-A)
Owner Trustee and Assignor:	U.S. Bank National Association 1 Federal Street, 3rd Floor Boston, Massachusetts 02110 Attention: Corporate Trust Services (SPT 1995-A)

Law Offices of
CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Lease Assignment consists of 769 Open Top Hopper Cars bearing the reporting marks and road numbers within the series CTRN 602001 through CTRN 602920, all as specifically described in Exhibit A attached hereto.

A short summary of the document to appear in the index follows:

Memorandum of Lease Assignment (SPT 1995-A).

A fee of thirty-five dollars (\$35.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, DC 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312)-845-2991.

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

MDR:kk
Enclosures

EXHIBIT A**UNITS**

EQUIPMENT	QUANTITY	REPORTING MARKS
Open Top Hopper Cars	618	CTRN 602001 - 602007 CTRN 602009 - 602010 CTRN 602012 CTRN 602014 - 602018 CTRN 602020 CTRN 602022 - 602024 CTRN 602026 - 602030 CTRN 602032 - 602056 CTRN 602058 CTRN 602060 - 602062 CTRN 602064 - 602066 CTRN 602068 - 602079 CTRN 602081 - 602094 CTRN 602096 - 602108 CTRN 602110 - 602130 CTRN 602132 - 602141 CTRN 602143 - 602153 CTRN 602155 - 602157 CTRN 602160 CTRN 602162 - 602169 CTRN 602172 CTRN 602174 - 602178 CTRN 602180 - 602183 CTRN 602185 - 602187 CTRN 602190 - 602194 CTRN 602196 CTRN 602198 - 602209 CTRN 602211 - 602250 CTRN 602252 - 602258 CTRN 602260 - 602262 CTRN 602264 - 602281 CTRN 602283 CTRN 602285 CTRN 602287 - 602303 CTRN 602305 - 602306 CTRN 602308 - 602309 CTRN 602311 - 602312 CTRN 602314 - 602324

CTRN 602326 - 602330
CTRN 602332 - 602334
CTRN 602336
CTRN 602338 - 602339
CTRN 602341
CTRN 602343 - 602346
CTRN 602348 - 602352
CTRN 602354 - 602357
CTRN 602360 - 602361
CTRN 602363 - 602365
CTRN 602368 - 602373
CTRN 602375 - 602376
CTRN 602378 - 602380
CTRN 602382
CTRN 602386 - 602392
CTRN 602394 - 602403
CTRN 602405 - 602416
CTRN 602418 - 602422
CTRN 602424 - 602435
CTRN 602437
CTRN 602439 - 602443
CTRN 602446 - 602457
CTRN 602459 - 602461
CTRN 602463 - 602467
CTRN 602469 - 602485
CTRN 602487 - 602498
CTRN 602500 - 602504
CTRN 602506 - 602511
CTRN 602513 - 602519
CTRN 602521
CTRN 602523 - 602524
CTRN 602526 - 602530
CTRN 602532
CTRN 602534 - 602541
CTRN 602543 - 602547
CTRN 602550 - 602551
CTRN 602554 - 602555
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CTRN 602559 - 602564
CTRN 602566
CTRN 602568 - 602571
CTRN 602573 - 602576
CTRN 602579 - 602586
CTRN 602590 - 602594
CTRN 602597 - 602600
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CTRN 602606
CTRN 602609 - 602610
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CTRN 602707 - 602716
CTRN 602719 - 602725
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CTRN 602740 - 602742
CTRN 602747

Open Top Hopper Cars

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CTRN 602706
CTRN 602732 - 602737
CTRN 602743 - 602746
CTRN 602748 - 602753
CTRN 602755 - 602760
CTRN 602762 - 602772
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CTRN 602790 - 602792
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CTRN 602827 - 602842
CTRN 602844 - 602847
CTRN 602849 - 602852
CTRN 602855 - 602860
CTRN 602862 - 602863
CTRN 602865 - 602867
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CTRN 602872 - 602873
CTRN 602875 - 602877

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DEC 27 '07 -8 0 0 AM

MEMORANDUM OF LEASE ASSIGNMENT
(SPT 1995-A)

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Assignment effective as of January 2, 2008, by and between U.S. Bank National Association (successor-in-interest to State Street Bank and Trust Company), a national banking association, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-A Trust ("*Owner Trustee*"), and Wells Fargo Bank Northwest, N.A., a national banking association, as Indenture Trustee ("*Indenture Trustee*").

WITNESSETH:

1. Owner Trustee and Union Pacific Railroad Company (successor to Southern Pacific Transportation Company) ("*Lessee*") have entered into a Lease of Railroad Equipment SPT 1995-A dated as of April 25, 1995 (as amended, supplemented or modified, the "*Lease*"), covering certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

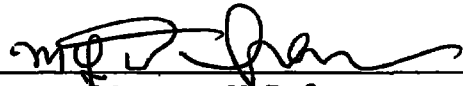
2. The Lease (or a memorandum thereof) was recorded with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on May 9, 1995 at 10:10 A.M. under recordation number 19401 pursuant to Section 11303 of Title 49 of the United States Code (now known as Section 11301 of Title 49 of the United States Code).

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (SPT 1995-A), dated as of January 2, 2008 (as amended, supplemented or modified, the "*Indenture*"), pursuant to which U.S. Bank National Association, not in its individual capacity, but solely as Owner Trustee, has assigned the aforesaid Lease, and the rents and other proceeds therefrom (with certain exceptions) to Wells Fargo Bank Northwest, N.A., as Indenture Trustee.

4. A memorandum of said Indenture is being recorded with the Surface Transportation Board concurrently herewith pursuant to Section 11301 of Title 49 of the United States Code.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

U.S. BANK NATIONAL ASSOCIATION, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-A Trust

By 
Name: Maryanne Y. Dufresne
Title: Vice President

Executed on this 13 day of December, 2007.

WELLS FARGO BANK NORTHWEST, N.A., as Indenture Trustee

By _____
Name:
Title:

Executed on this ____ day of December, 2007.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

U.S. BANK NATIONAL ASSOCIATION, not in its individual capacity, but solely as Owner Trustee of the SPT 1995-A Trust

By _____
Name:
Title:

Executed on this ____ day of December, 2007.

WELLS FARGO BANK NORTHWEST, N.A., as Indenture Trustee

By H. Russell Hettinger
Name: H. Russell Hettinger
Title: Vice President

Executed on this 11th day of December, 2007.

STATE OF CONNECTICUT)

) SS.:

COUNTY OF HARTFORD)

On this, the 13th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Maryanne Y. Dufresne, who being by me duly sworn, says that (s)he is the Vice President of U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on December 13th, 2007 on behalf of said association by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Karen R. Felt

Name:

KAREN R. FELT

Notary Public

NOTARY PUBLIC

My Commission Expires:

My Commission Expires 02/28/2008

Residing in Middletown, CT

(SEAL)

STATE OF UTAH)

) SS.:

COUNTY OF SALT LAKE)

On this, the ____ day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of WELLS FARGO BANK NORTHWEST, N.A., that said instrument was signed on December ____, 2007 on behalf of said association by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:

Notary Public

My Commission Expires:

Residing in _____

(SEAL)

STATE OF CONNECTICUT)
) SS.:
COUNTY OF HARTFORD)

On this, the _____ day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on December __, 2007 on behalf of said association by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

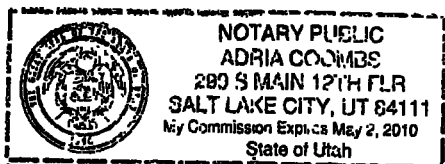
Name:
Notary Public
My Commission Expires:
Residing in _____

(SEAL)

STATE OF UTAH)
) SS.:
COUNTY OF SALT LAKE)

On this, the 11th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared H. Russell Hettinger, who being by me duly sworn, says that (s)he is the Vice President of WELLS FARGO BANK NORTHWEST, N.A., that said instrument was signed on December 11, 2007 on behalf of said association by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



(SEAL)

Adria Coombs

Name:
Notary Public
My Commission Expires:
Residing in _____

EXHIBIT A**UNITS**

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/27/07



Robert W. Alvord